

Exhibit 8

COOPER & DUNHAM LLP
ATTORNEYS AT LAW

1185 AVENUE OF THE AMERICAS, NEW YORK, NEW YORK 10036
TELEPHONE (212) 278-0400

CHRISTOPHER C. DUNHAM	IVAN S. KAVRUKOV
NORMAN H. ZIVIN	PETER D. MURRAY
JOHN P. WHITE	JAY H. MAIOLI
WILLIAM E. PELTON	ROBERT B. G. HOROWITZ
ROBERT D. KATZ	DONALD S. DOWDEN
PETER J. PHILLIPS	DONNA A. TOBIN
WENDY E. MILLER	RICHARD S. MILNER
ROBERT T. MALDONADO	RICHARD F. JAWORSKI
ERIC D. KIRSCH	PAUL TENG
ALAN J. MORRISON	PEDRO C. FERNANDEZ
GARY J. GERSHIK	TODD W. EVANS
MICHAEL F. MORANO	ALAN D. MILLER
FRANK A. BRUNO	CHRISTINE S. NICKLES
JASON S. MARIN	SPYROS S. LOUKAKOS*
KEITH J. BARKAUS	MARIA V. MARUCCI
HARVEY AGOSTO	DEEPRO R. MUKERJEE
ANTHONY V. FLINT*	

FACSIMILE: (212) 391-0525
(212) 391-0526
(212) 391-0630

OF COUNSEL
JOHN R. GARBER
MARK A. FARLEY

SCIENTIFIC ADVISORS
BRIAN J. AMOS, PH.D.
NICHOLAS F. MUTO, PH.D.
JOSEPH B. CRYSTAL, PH.D.
ARMAND L. BALBONI, M. PHIL.
MURIEL M. LIBERTO, PH.D.

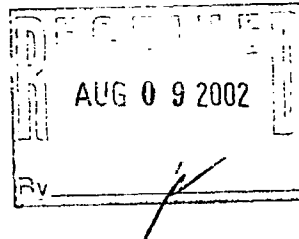
FOUNDED 1887
www.cooperdunham.com

August 6, 2002

* NEW YORK STATE BAR ADMISSION PENDING

VIA FACSIMILE

Bruce C. Eisen, Esq.
Genetics Institute, Inc.
87 Cambridge Park Drive
Cambridge, Mass. 02140



Re: July 1990 Axel License Agreement Under Axel Patents
Our Docket 0575/65066

Dear Mr. Eisen:

In this letter we reply to your letter dated February 27, 2002 and respond to Genetics Institute's royalty report dated June 28, 2002 for 4Q/01 and 1Q/02, which, we believe, erroneously indicate amounts "due from Columbia" based upon purported "Refacto Payments Made In Error Since 2Q 1999."

First, you have not answered the specific questions addressed to you in my letter of January 21, 2002 concerning (1) whether Genetics Institute acknowledges that royalties are payable to Columbia on sales of Licensed Product that was finished or in-process prior to August 16, 2000, as suggested by Mr. Solomon in his September 29, 2000 email to Andre Bosch of Columbia, and (2) whether Genetics Institute acknowledges that royalties are payable to Columbia on sales in other countries of Licensed Product finished or in-process prior to February 23, 2001. Please provide responses to these specific questions.

Second, we have had no response from Mr. Paul Bryk to the questions in our letter of January 21, 2002 concerning the basis for certain deductions taken by Genetics Institute from royalties due to Columbia. We would appreciate your ensuring that we receive responses to those questions.

Bruce C. Eisen, Esq.

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Third, with respect to royalty payments based on sales of Refacto in the United States, Refacto has always been a Licensed Product under the July 1990 Axel License Agreement because it is covered by currently pending applications for patent in the United States that are included within the Licensed Patent Rights. Since Licensed Patent Rights, including pending applications for patent, continue to exist in this country long after August 16, 2000, royalties are due to Columbia for sales of Refacto imported into the United States after August 16, 2000. Accordingly, Genetics Institute's royalty reports for 4Q/01 and 1Q/02 should be revised and the required royalty payments for those periods made to Columbia.

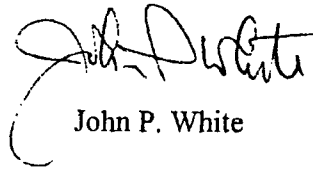
Fourth, you have asked whether any licensee enjoys more favorable rates under the Axel License Agreement than does Genetics Institute. No licensee of Columbia with the same rights that Genetics Institute enjoys under the Axel License Agreement has a more favorable rate under substantially similar conditions. Genentech was granted a tiered royalty rate of 1.5% of Net Sales up to \$250m per calendar year which decreases to a lower percentage for Net Sales above \$300m per calendar year. This sliding scale resulted from substantially different conditions than those surrounding the Genetics Institute license. First, Genentech made significant up-front cash payments which Genetics Institute did not make. Second, Genentech agreed to pay royalties to Columbia for sales of Licensed Products made by third parties to whom Genentech transferred licensed cell lines. In contrast, Genetics Institute has not made royalty payments to Columbia for sales of Licensed Products by Roche based on the transfer of the licensed cell line to Roche. As a result, Columbia was forced to initiate infringement litigation and incur expenses. Finally, a sales volume of \$250m or more per calendar year is in excess of any reported to Columbia by Genetics Institute. Because of these substantially different conditions the "most favored nation" clause of Section 3(j) of the License Agreement with Genetics Institute is inapplicable to Genetics Institute.

Finally, since Genetics Institute has not paid the annual fee for 2002, and has not paid royalties to Columbia since the third quarter of 2001, please advise whether Genetics Institute intends that Columbia treat the License Agreement as having been terminated by Genetics Institute. Genetics Institute's conduct is consistent with termination since it cannot reasonably keep its license while refusing to pay the required annual fees and the royalties due to Columbia.

Bruce C. Eisen, Esq.
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I look forward to hearing from you.

Very truly yours,

A handwritten signature in black ink, appearing to read "John P. White", with a large, sweeping initial "J" and a stylized "P".

John P. White

JPW/WEP:efb

cc: Elizabeth J. Keefer, Esq.
Susan L. Sgarlat, Esq.
Michael J. Cleare, Ph.D.
Scot G. Hamilton, Esq.

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CONFIDENTIAL

GENETICS INSTITUTE
(DIVISION OF WYETH.)
COMPUTATION OF ROYALTY DUE TO COLUMBIA UNIVERSITY
RE REFAC TO UNDER LICENSE AGREEMENT DATED 7/31/90
OCTOBER 1 TO DECEMBER 31, 2001

		Eligible		
		Net Sales in		
Country		Local	Exchange Rate WSJ	Net Sales in U.S.
		Currency	@ Dec 31, 2001	Dollars
Austria	Euro	0		\$0 00
Belgium	Euro	0		-
Denmark	Krone	0		-
England	Pound	0		-
Finland	Markka	0		-
France	Euro	0		-
Germany	Euro	0		-
Greece	Euro	0		-
Holland	Euro	0		-
Italy	Euro	0		-
Norway	Kroner	0		-
Portugal	Euro	0		-
Spain	Euro	0		-
Sweden	Krona	0		-
Switzerland	Franc	0		-
				<hr/>
				\$0.00
			Total Intl Net Sales	\$0 00
Domestic U.S	Dollar	-	Total U.S Net Sales	-
				<hr/>
				\$0.00
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				1.500%
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				\$0 00
				<hr/>
				Other Credits
				\$0 00
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				(\$1,888,173 61)
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				(\$1,888,173.61)

Copy Mailed to:
General Counsel
Columbia University
110 Low Memorial Library
New York, NY 10027

Date Mailed: March 26, 2002

WYETH-AYERST LABORATORIES
Division of
American Home Products Corporation

Paul F. Bryk
Accounting Services
610-902-3345

***NOTE: See February 27, 2002 letter from Bruce Eisen (Attached)